

MISSISSIPPI STATE TAX COMMISSION
BASIC CLASSIFICATION OF SALES BY INDUSTRY GROUP
FISCAL YEAR ENDING JUNE 30, 2002

| <u>INDUSTRY GROUP</u> | <u>Number of Taxpayers</u> | <u>Gross Tax Collections</u> | <u>Gross Indicated Sales</u> |
|--|---------------------------------------|---|---|
| AUTOMOTIVE | | | |
| Motor Vehicle - New Cars | 403 | \$5,337,479 | \$177,916,341 |
| Motor Vehicle - Used Cars | 2,641 | 8,304,139 | 276,805,193 |
| Auto Repair - New Car Dealers | | 212,779,252 | 4,114,483,204 |
| Auto Parts, Tires, and Accessories | 2,373 | 44,717,368 | 649,289,300 |
| Gasoline Service Stations | 745 | 14,919,532 | 213,144,661 |
| Motorcycle Dealers and Repair | 161 | 5,739,643 | 81,994,822 |
| Automotive Related, NEC | 344 | 5,464,481 | 78,558,070 |
| Trailer Dealers | 401 | 3,166,870 | 45,259,938 |
| Aircraft Dealers | 113 | 55,498 | 1,849,967 |
| Automotive Parking Lots and Garages | 48 | 570,429 | 8,149,045 |
| Automotive Repair Shops | 3,694 | 31,196,132 | 447,781,666 |
| Car Washes | 222 | 494,725 | 7,067,502 |
| Total Automotive | 11,145 | \$332,745,548 | \$6,102,299,709 |
| MACHINERY, EQUIPMENT & SUPPLIES | | | |
| Industrial Fuel by Other Than Utilities | | \$35,992 | \$2,399,493 |
| Industrial Equipment and Supplies | 1,143 | 14,625,881 | 213,475,634 |
| Manufacturing Machinery | | 4,695,010 | 313,000,856 |
| Marine Equipment and Supplies | 118 | 2,153,620 | 30,765,969 |
| Oil Field Equipment and Supplies | 216 | 6,750,307 | 96,432,863 |
| Road and Construction Equipment and Supplies | 118 | 6,676,988 | 95,385,451 |
| Communication Equipment | 1,151 | 24,520,734 | 350,296,040 |
| Professional Hospital | 382 | 12,251,954 | 175,036,908 |
| Computer Equipment, Supplies and Repair | 1,355 | 15,537,675 | 221,967,084 |
| Farm Equipment | 423 | 24,833,737 | 456,776,283 |
| Farm Tractors | | 1,021,243 | 102,124,346 |
| Welding and General Repair | 921 | 4,647,535 | 66,393,292 |
| Total Machinery, Equipment & Supplies | 5,827 | \$117,750,676 | \$2,124,054,219 |
| FOOD AND BEVERAGE | | | |
| Grocery Stores - General | 1,014 | \$135,076,023 | \$1,945,167,642 |
| Quick Stop Grocery Stores | 4,150 | 92,472,451 | 1,321,050,076 |
| Meat, Poultry, and Fish Products | 296 | 2,180,336 | 31,147,637 |
| Specialty Food Related | 1,042 | 17,568,726 | 250,984,717 |
| Restaurants and Cafes - Nonalcoholic | 4,067 | 105,725,225 | 1,510,390,840 |
| Restaurants and Cafes - Alcoholic | 1,423 | 42,105,598 | 601,518,743 |
| Concessions, Quick Food, Ice Cream Parlors | 1,180 | 13,615,373 | 194,505,143 |
| Liquor Stores - Bars Only | 123 | 17,895,290 | 264,515,625 |
| Liquor Stores - Package Stores | 470 | 11,765,240 | 168,077,014 |
| Beer Parlors | 1,156 | 2,965,103 | 42,358,576 |
| Total Food and Beverage | 14,921 | \$441,369,365 | \$6,329,716,013 |
| FURNITURE | | | |
| Furniture Stores | 1,105 | \$28,273,238 | \$405,112,601 |
| Appliance Stores | 854 | 10,419,931 | 148,860,043 |
| Music Stores | 188 | 3,393,811 | 48,487,323 |
| Business Furniture, Equipment, and Supplies | 390 | 8,251,135 | 117,908,720 |
| Furniture Repair Shops | 262 | 707,184 | 10,102,624 |
| Total Furniture | 2,799 | \$51,045,299 | \$730,471,311 |
| GENERAL MERCHANDISE | | | |
| Department Stores | 1,220 | \$325,498,946 | \$4,650,471,614 |
| Automatic Merchandising | 367 | 4,317,704 | 53,971,299 |
| Direct Selling | 372 | 2,780,033 | 39,800,348 |
| General Merchandise, NEC | 666 | 20,526,473 | 293,235,034 |
| Men and Boys Clothing and Furniture | 208 | 7,893,348 | 112,762,014 |
| Ladies Ready - to - Wear Stores | 734 | 17,918,559 | 255,979,971 |
| Children's and Infant's Apparel | 112 | 1,298,833 | 18,561,033 |
| Shoe Stores | 304 | 11,356,386 | 162,234,061 |
| Apparel and Accessories | 1,067 | 15,583,252 | 222,629,705 |
| Total General Merchandise | 5,050 | \$407,173,534 | \$5,809,645,079 |

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| <u>INDUSTRY GROUP</u> | <u>Number of Taxpayers</u> | <u>Gross Tax Collections</u> | <u>Gross Indicated Sales</u> |
|---|---------------------------------------|---|---|
| LUMBER AND BUILDING MATERIALS | | | |
| Lumber and Other Building Materials | 1,763 | \$85,493,577 | \$1,234,325,912 |
| Saw Mills and Wood Preserving | 65 | 460,506 | 6,578,660 |
| Plumbing, Heating, and Air Conditioning | 1,265 | 12,712,833 | 181,611,731 |
| Electrical Work | 267 | 8,287,033 | 128,057,527 |
| Hardware Stores | 240 | 3,472,806 | 57,880,228 |
| Tin, Sheet Metal, and Steel (Inc. Fabricated Metal Prod.) | 379 | 3,377,134 | 48,244,724 |
| Fence Dealers | 119 | 936,875 | 13,383,923 |
| Tile Setting | 38 | 350,374 | 5,005,346 |
| Neon and Other Signs | 190 | 1,101,619 | 15,738,170 |
| Building Materials - Hardware | 790 | 14,280,055 | 204,016,116 |
| Monuments and Tombstones | 158 | 1,457,068 | 20,861,102 |
| Total Lumber and Building Materials | 5,274 | \$131,929,880 | \$1,915,703,439 |
| MISCELLANEOUS RETAIL | | | |
| Agricultural Services | 39 | \$138,294 | \$1,979,933 |
| Mining - Metal | 2 | 61,448 | 877,827 |
| Mining - Sand and Gravel | 217 | 2,322,248 | 37,287,490 |
| Drug Stores | 682 | 14,915,611 | 216,915,955 |
| Medical and Dental | 371 | | |
| Antique and Secondhand Stores | 1,257 | 6,493,705 | 92,813,488 |
| Book and Stationery Stores | 776 | 18,017,709 | 259,897,994 |
| Sporting Goods and Bicycle | 847 | 12,145,477 | 173,507,814 |
| Farm and Garden Supply | 659 | 8,631,584 | 123,645,754 |
| Jewelry Stores | 564 | 8,066,844 | 115,240,520 |
| Fuel and Ice Dealers | 218 | 3,316,447 | 48,859,945 |
| Miscellaneous Retail, NEC | 10,964 | 116,763,671 | 1,682,018,161 |
| Florists | 1,292 | 6,940,240 | 99,148,214 |
| Cigar Stores and Stands | 151 | 5,854,497 | 83,635,591 |
| Camera and Photographic Supplies | 636 | 3,837,559 | 54,822,217 |
| Gift, Novelty, and Souvenir Shops | 1,975 | 10,770,835 | 153,887,400 |
| Printing and Publishing | 496 | 4,141,214 | 69,020,378 |
| Sales to Electric Power Associations | | 816,437 | 81,643,760 |
| Advertising Specialties and Supplies | 107 | 686,100 | 9,828,305 |
| Total Miscellaneous Retail | 21,253 | \$223,919,920 | \$3,305,030,746 |
| MISCELLANEOUS SERVICES | | | |
| Cotton Ginning | 6 | | |
| Oil and Gas Field Services | 382 | \$9,507,887 | \$137,681,776 |
| Burglar and Fire Alarms | 222 | 2,867,560 | 40,965,924 |
| Public Warehousing | 50 | 690,056 | 9,998,618 |
| Marina Services | 50 | 695,026 | 9,928,943 |
| Fixed Facilities, Air Transport | 12 | 71,835 | 1,041,978 |
| TV Cable Service | 81 | 17,559,814 | 250,854,372 |
| Phone Answering Service | 145 | 3,172,845 | 45,326,484 |
| Insurance Carriers | | 69,527 | 993,254 |
| Hotels, Courts, and Motels | 995 | 31,568,545 | 451,006,455 |
| Trailer Parks | 21 | 322,173 | 4,603,964 |
| Laundries, Dry Cleaning | 499 | 7,217,331 | 103,126,158 |
| Shoe Repair Shops | 49 | 263,713 | 3,767,326 |
| Exterminating Services | 293 | 4,635,297 | 66,229,197 |
| Renting and Leasing - Non-transportation Equipment | 1,458 | 29,265,397 | 418,079,117 |
| Renting and Leasing - Transportation Equipment | 469 | 4,549,390 | 64,991,233 |
| Public Golf Courses | 45 | 839,037 | 11,986,241 |
| Medical and Other Health | 277 | 2,325,696 | 33,440,033 |
| Miscellaneous Services | 536 | 2,349,966 | 33,673,641 |
| Total Miscellaneous Services | 5,590 | \$117,971,095 | \$1,687,694,714 |
| WHOLESALE | | | |
| Soft Drinks | 37 | | |
| Dairy Products | | \$27,866 | \$398,092 |
| Beer* | 49 | 29,045,216 | 484,087,916 |
| Distilled Alcoholic Beverage* | 8 | 13,207,262 | 220,121,485 |
| Total Wholesale | 94 | \$42,280,344 | \$704,607,493 |

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| <u>INDUSTRY GROUP</u> | <u>Number of Taxpayers</u> | <u>Gross Tax Collections</u> | <u>Gross Indicated Sales</u> |
|---|---------------------------------------|---|---|
| PUBLIC UTILITY | | | |
| Railroad Transportation | 7 | \$76,008 | \$1,085,835 |
| Intracity Bus Line | 1 | 39,829 | 568,985 |
| Trucking - Local and Long Distance | 18 | 309,668 | 4,425,907 |
| Water Transportation | 2 | 40,555 | 579,363 |
| Air Transportation | 10 | 18,175 | 259,650 |
| Transport Services (Including Pipeline) | 1 | 471 | 6,734 |
| Telephone and Telegraph | 249 | 115,119,837 | 1,677,089,676 |
| Electric Company and Systems | 16 | 29,162,834 | 416,611,500 |
| Electric Power Associations - Sales | 26 | 9,658,041 | 138,004,877 |
| City Electric Systems | 9 | 914,975 | 13,071,067 |
| Gas Transportation and Distribution | 29 | 4,569,163 | 65,273,696 |
| City Gas Systems | 5 | 120,470 | 1,721,004 |
| Combination Utility Company | 25 | 304,062 | 4,343,740 |
| City Combined Companies | 88 | 4,098,837 | 58,554,763 |
| Water Supply | 554 | 2,479,663 | 35,424,614 |
| Industrial Fuel by Utilities | | 10,441,559 | 696,104,301 |
| Electric Power Associations - Purchases | | 1,666 | 166,660 |
| Total Public Utilities | 1,040 | \$177,355,813 | \$3,113,292,372 |
| CONTRACTING | | | |
| Drilling Oil and Gas Wells | 51 | \$3,916,502 | \$111,899,959 |
| General Building Contractors | 1,726 | 64,255,107 | 1,835,858,380 |
| Heavy Construction Contractors | 2,014 | 43,471,710 | 1,242,047,633 |
| Mechanical Contractors | 1,180 | 11,597,166 | 331,347,277 |
| Electrical Contractors | 1,012 | 9,365,942 | 267,598,093 |
| Insulation Contractors | 301 | 2,569,907 | 73,425,863 |
| Elevator or Escalator Service | 11 | 67,070 | 1,916,307 |
| Water Well Drilling | 87 | 838,539 | 11,979,998 |
| Excavating, Grading, and Landscaping | 1,282 | 12,752,436 | 198,566,960 |
| Total Contracting | 7,664 | \$148,834,379 | \$4,074,640,470 |
| RECREATION | | | |
| Motion Picture Shows | 55 | \$2,912,781 | \$41,611,116 |
| Nightclubs, Dance, Etc. | 47 | 75,492 | 1,078,456 |
| Bowling, Billiards, and Pool | 80 | 992,730 | 14,181,850 |
| Skating Rinks | 34 | 252,666 | 3,609,514 |
| Parks, Etc. | 128 | 1,906,844 | 27,240,610 |
| Race Tracks | 18 | 98,528 | 1,407,544 |
| College Athletics | 11 | 1,011,757 | 14,453,666 |
| Botanical Gardens, Zoos, Aquariums | 7 | 192,361 | 2,791,525 |
| Museums | 4 | 98,520 | 1,407,428 |
| Total Recreation | 384 | \$7,541,679 | \$107,781,709 |
| GRAND TOTAL | 81,041 | \$2,199,917,532 | \$36,004,937,274 |

*Total gross collections are overstated by these wholesale amounts since they are included at the point of retail sales.